

WV State Auditor - Local Government Services Division - Review Sheet

County: LOGAN

Fiscal Year: 2015 - 2016

Contact: Rocky Adkins

Phone No: 304 792 - 8626

Original
General
Fund

Revised
General
Fund

Original
Coal
Fund

Revised
Coal
Fund

REVENUES

295	Nonspendable Fund Balance	-	-	-	-
296	Restricted Fund Balance	-	-	-	-
297	Committed Fund Balance	-	-	-	-
298	Assigned Fund Balance	-	-	1,227,015	1,732,315
299	Unassigned Fund Balance	3,637,824	6,270,058	-	-
301-01	Property Tax Current Year	7,092,704	7,092,704	-	-
301-02-05	Prior Year Taxes	75,000	75,000	-	-
301-06	Supplemental Taxes	25,000	25,000	-	-
301-07	Surplus	-	-	-	-
301-08	Del. & Non-entered Land Fund	-	-	-	-
301-09	Redemption from State Auditor	-	-	-	-
301-10	Prior Years Fifth & Other Prior years	-	-	-	-
301-11	Tax Lien Surplus	-	-	-	-
301-12	Tax Loss Restoration	-	-	-	-
301-90	Property Tax - Excess Levy	-	-	-	-
301-91	Property Tax - Excess Levy	-	-	-	-
301-92	Property Tax - Excess Levy	-	-	-	-
302	Tax Penalties & Interest	25,000	25,000	-	-
303	Dog Taxes	-	-	-	-
304	Property Transfer Tax	50,000	50,000	-	-
305	Coal Severance Tax	N/A	N/A	2,000,000	2,000,000
306	Gas & Oil Severance Tax	75,000	75,000	-	-
307	Horse & Dog Racing Tax	-	-	-	-
308	Wine & Liquor Tax	1,500	1,500	-	-
309	Hotel Occupancy Tax	75,000	75,000	-	-
310	Waste Coal	-	-	-	-
311	Payment in-Lieu of Taxes	-	-	-	-
312	Synthetic Fuel Tax	-	-	-	-
313	Miscellaneous Energy Tax (Coal Bed Methane)	-	-	-	-
317	Licenses	-	-	-	-
318	Building Permits	2,000	2,000	-	-
319	Miscellaneous Permits	-	-	-	-
322	Federal Grants	-	-	-	-
323	State Grants	65,000	65,000	-	-
324	Other Grants	-	-	-	-
325	Federal Payment in Lieu of Taxes	-	-	-	-
327	Charges for Services	-	-	-	-
328	Magistrate Court Clerk	-	-	-	-
329	Sheriff's Service of Process	10,000	10,000	-	-
330	Sheriff's Earnings	2,000	2,000	-	-
331	County Clerk's Earnings	60,000	60,000	-	-
332	Circuit Clerk's Earnings	20,000	20,000	-	-
333	Prosecuting Attorney's Earnings	-	-	-	-
334	Accident Reports	-	-	-	-
335	Motor Vehicle License Fee	500	500	-	-
336	Map Sales	-	-	-	-

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Contact:	Rocky Adkins		General	General	Coal
Phone No:	304 792 - 8626		Fund	Fund	Coal
					Fund
337	Clerk Deed Fees	-	-	-	-
339	Parks & Recreation Fees	-	-	-	-
340	Rents & Concessions	-	-	-	-
341	Landfill/Incinerator Fees	-	-	-	-
342	Airport Revenue	-	-	-	-
343	Cemetery Revenue	-	-	-	-
344	Ambulance Fees	-	-	-	-
345	Emergency Services Fees	-	-	-	-
346	Emergency 911 Fee	-	-	-	-
347	Special Patrol/Security Systems	-	-	-	-
348	Franchise Agreement	200,000	200,000	-	-
349	Inspection Fees	-	-	-	-
350	IRP Fees (International Reg. Plan)	35,000	35,000	-	-
351	Jail Fees	-	-	-	-
361	Fines, Fees & Court Costs	-	-	-	-
362	Regional Jail Operations Partial Reim.	30,000	30,000	-	-
365	Interest Earned	9,000	9,000	23,000	23,000
366	Miscellaneous Revenue	1,000	1,000	-	-
367	Sheriff's Commission	15,000	15,000	-	-
368	Confiscated Property	-	-	-	-
369	Commissions	-	-	-	-
370	Gaming Income	175,000	175,000	-	-
371	Recycling Programs	-	-	-	-
372	Filing Fees	-	-	-	-
373	Video Lottery	65,000	65,000	-	-
374	Planning Commission Revenue	-	-	-	-
375	Sale of Materials	-	-	-	-
376	Royalties	-	-	-	-
377	Sale of Bonds	-	-	-	-
378	Proceeds from Bond Restructuring	-	-	-	-
379	Lease Purchase Revenue	-	-	-	-
380	Contributions/Transfer from Other Entities	-	-	-	-
381	Charges to Other Entities	-	-	-	-
382	Refunds/Reimbursements (External Sources)	-	-	60,000	60,000
383	Parking	-	-	-	-
384	Sale of Fixed Assets	-	-	-	-
385	Gain/Loss on Sale of Fixed Assets	-	-	-	-
388	Transfers From Other Funds	-	-	-	-
390	Emergency 911 Reimbursement	-	-	-	-
391	Dog & Kennel Reimbursement	-	-	-	-
392	Concealed Weapons Reimbursements	-	-	-	-
393	Home Confinement Reimbursements	-	-	-	-
394	General School Reimbursements	60,000	60,000	-	-
395	Magistrate Court Reimbursements	37,500	37,500	-	-
396	Worthless Check Reimbursements	-	-	-	-
397	Payroll Reimbursements	329,125	329,125	-	-
398	Transfers from Rainy Day Funds	-	-	-	-

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					Fund
399	Transfers Assessor's Valuation Fund	-	-	-	-
Total Revenues		12,173,153	14,805,387	3,310,015	3,815,315
General Government Expenditures					
401	County Commission	1,812,477	4,694,762	659,200	848,660
402	County Clerk	496,687	505,612	69,500	95,300
403	Circuit Clerk	467,303	489,483	78,200	78,700
404	Sheriff - Treasurer	313,299	330,082	30,500	49,250
405	Prosecuting Attorney	794,507	794,507	60,900	60,900
406	Assessor	682,964	689,964	20,550	25,590
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	-	-	70,000	70,000
409	Sheriff's Tax Processing	-	-	-	-
410	County Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	27,763	35,239	-	-
413	Elections - County Clerk	131,336	167,836	80,600	96,600
415	Magistrate Court	-	-	-	-
416	Circuit Court	345,208	373,191	15,600	15,600
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Capital Planning	-	-	-	-
423	Insurance Program (Self Insured)	285,313	285,313	-	-
424	Courthouse	1,202,279	738,279	900,000	900,000
425	Other Buildings	1,004,383	216,883	336,500	336,500
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	-	-	-	-
429	Regional Development Authority	-	-	6,000	6,000
430	Community Development	-	-	50,000	50,000
431	Economic Development	89,031	89,031	32,715	32,715
432	Industrial Development	-	-	-	-
433	Geographic Information Systems (GIS)	-	-	-	-
434	Airports	100,000	125,000	-	1,000
435	Public Works Department	-	-	-	-
436	Rehabilitation of Property	200,000	20,000	-	-
437	Acquisition of Property	-	-	-	-
438	Building Inspection	-	-	-	-
439	Planning & Zoning	-	-	10,000	10,000
440	Engineering	-	-	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	-	1,000	-	-
443	State Grants	-	70,400	-	-
444	Other Grants	-	-	25,000	25,000
445	Litigation Reserve	-	-	-	-

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					Fund
446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	-	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Program	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	-	-	-	-
460	County Clerk Operations	-	-	-	-
696	Transfer to Financial Stabilization Fund	-	-	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reimbursements	-	-	-	-
699	Contingencies - Not to Exceed 10% of Budget	-	-	-	-
Total General Government Expenditures		7,952,550	9,626,582	2,445,265	2,701,815
Public Safety Expenditures					
700	Sheriff - Law Enforcement	1,069,567	1,212,467	240,000	251,500
701	Sheriff - Service of Process	128,560	128,560	16,000	16,000
702	County Jail - Reimbursable J/C	-	-	-	-
703	County Jail - Nonreimbursable J/C	-	-	-	-
704	Regional Jail	1,200,000	1,200,000	-	1,000
705	Home Confinement	150,460	162,720	95,500	96,000
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	-	-	-	-
712	Communication Center	-	-	-	-
713	Fire Department	-	-	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	111,557	114,557	25,200	28,950
717	Central Garage	-	-	-	-
718	Flood Control	84,479	84,479	6,500	6,500
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Block Grant	-	-	-	-
722	Public Safety Grant	-	-	-	-
723	Public Safety Grant	-	-	-	-
724	Public Safety Grant	-	-	-	-
725	Public Safety Grant	-	-	-	-
726	Public Safety Grant	-	-	-	-
727	Public Safety Grant	-	-	-	-
728	Public Safety Grant	-	-	-	-
729	Public Safety Grant	-	-	-	-
730	Courthouse Security	115,536	87,553	14,050	14,050
731	Community Based Corrections Program	867,722	867,722	-	-
732	Rapid Response	-	-	-	-

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					Fund
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-
736	K-9	-	-	-	-
Total Public Safety Expenditures		3,727,881	3,858,058	397,250	414,000
Health & Sanitation Expenditures					
800	Local Health Department	-	-	-	-
801	Mental Health	-	-	19,000	19,000
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	-	-	-	-
806	Sewer	-	200,000	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	-	-
809	Water	-	-	-	-
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	63,597	368,597	159,000	159,000
814	Federal Grants - H&S	-	-	-	-
815	State Grants - H&S	-	-	-	-
Total Health & Sanitation Expenditures		63,597	568,597	178,000	178,000
Culture & Recreation Expenditures					
900	Parks & Recreation	329,125	552,150	207,500	407,500
901	Swimming Pools	-	-	-	-
902	4 - H Camp	-	-	-	-
903	Arts & Humanities	-	-	-	-
904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	-	-	-	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
909	Historical Commission	-	-	-	-
910	Civic Promotion	-	-	-	-
911	Visitor's Bureau	50,000	120,000	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	50,000	50,000	-	-
916	Library	-	30,000	65,000	75,000
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	7,000
919	State Grants	-	-	-	-
Total Culture & Recreation Expenditures		429,125	752,150	272,500	489,500
Social Services Expenditures					
950	Social Services	-	-	-	-

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Contact:	Rocky Adkins	Original	Revised	Original	Revised
Phone No:	304 792 - 8626	General	General	Coal	Coal
		Fund	Fund	Fund	Fund
951	Human Resources	-	-	-	-
952	Senior Citizens	-	-	-	-
953	Public Transit	-	-	17,000	32,000
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
Total Social Services Expenditures		-	-	17,000	32,000
Capital Projects Expenditures					
960	General Government	-	-	-	-
961	Public Safety	-	-	-	-
962	Health & Sanitation	-	-	-	-
963	Culture & Recreation	-	-	-	-
964	Social Services	-	-	-	-
965	Central Garage	-	-	-	-
966	Geographic Information System	-	-	-	-
972	Federal Grants	-	-	-	-
973	Federal Grants	-	-	-	-
974	State Grants	-	-	-	-
975	County Clerk	-	-	-	-
976	Circuit Clerk	-	-	-	-
977	Assessor	-	-	-	-
978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	-	-	-	-
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	-	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	-	-	-	-
987	Courthouse	-	-	-	-
988	Other Buildings	-	-	-	-
989	Extension Services	-	-	-	-
990	Other Boards & Authorities	-	-	-	-
991	Purchasing	-	-	-	-
992	Communication Center	-	-	-	-
993	Dog Warden	-	-	-	-
994	Emergency Services	-	-	-	-
995	Service of Process	-	-	-	-
996	Ambulance	-	-	-	-
997	Water	-	-	-	-
998	Parks and Recreation	-	-	-	-
999	Streets and Highways	-	-	-	-
Total Capital Projects Expenditures		-	-	-	-

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Fiscal Year: 2015 - 2016

Contact: Rocky Adkins

Phone No: 304 792 - 8626

SUMMARY

	Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
General Government Expenditures	7,952,550	9,626,582	2,445,265	2,701,815
Public Safety Expenditures	3,727,881	3,858,058	397,250	414,000
Health & Sanitation Expenditures	63,597	568,597	178,000	178,000
Culture & Recreation Expenditures	429,125	752,150	272,500	489,500
Social Services Expenditures	-	-	17,000	32,000
Capital Projects Expenditures	-	-	-	-
GRAND TOTAL ALL EXPENDITURES	12,173,153	14,805,387	3,310,015	3,815,315
TOTAL REVENUES	12,173,153	14,805,387	3,310,015	3,815,315
Out of Balance	-	-	-	-